



# STATE OF SOUTH CAROLINA DEPARTMENT OF EDUCATION

Mick Zais  
Superintendent

1429 Senate Street  
Columbia, South Carolina 29201

## MEMORANDUM

**TO:** School District Superintendents/County Superintendents  
Career and Technology Education Directors/County Board Directors

**FROM:** Melissa A. Myers, Audits Manager *MAM*  
Office of Auditing Services

**DATE:** October 29, 2014

**RE:** Annual Audit Report Submission

In accordance with Section 59-17-100 of the S.C. Code of Laws, the required due date for submission of your annual single audit report is **December 1**. Since this law is mandated by the General Assembly, the South Carolina Department of Education (SCDE) has no authority to grant an extension of the audit submission date for any circumstances. Transmittal of the audit report package is the responsibility of the school district.

Beginning this year, audited information must be submitted through the SCDE's new LEA Audit Reporting System (LARS). An account must be established within the SCDE's member center to access the system. An instructional video on accessing and submitting the required documents is available on SCDE's Office of Auditing Services webpage, <http://ed.sc.gov/agency/as/InformationMemosandForms.cfm>.

The following documents must be uploaded into LARS:

1. The SCDE supplemental schedules for each fund type in .xlsx format. A copy of the Excel template can be found at <http://ed.sc.gov/agency/as/ManualsHandbooksandGuidelines.cfm>. **Do not delete rows or columns from the template. If there is no activity in an account, please list \$0.** If any errors or warnings are found after the template has been uploaded, all errors must be cleared and all warnings must be accepted before the submission will be accepted. **If your template includes data for one of your sponsored charter schools, please be sure to select the "Both" option and select which charter schools have been included in the schedules. If you have not blended any of your charter school data, please select "LEA" only.**
2. Full audit report, including the SCDE supplemental schedules, summary schedule of prior year audit findings, and corrective action plan as one document in .pdf format
3. OMB Circular A-133 Data Collection Form in .pdf format

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In addition to uploading the above documents, you must also enter data from the supportive information sheet into the supportive information tab. **We are including a copy of the form for informational purposes only. Submit the supportive information data ONLY through LARS.**

The Office of Auditing Services publishes its *Annual Audit Guide* that lists both state and federal audit requirements for the required annual audit. The FY 2013-14 Guide can be found on the SCDE's website at <http://ed.sc.gov/agency/as/ManualsHandbooksandGuidelines.cfm>.

Also, you are reminded that you must submit the completed data collection form and reporting package, as described in Section .320(d) of OMB Circular A-133 to:

Federal Audit Clearinghouse  
Bureau of the Census  
1201 East Tenth Street  
Jeffersonville, IN 47132

Please share these submission requirements with your independent auditor. If you have any questions concerning the audit process, OMB requirements, or the Supportive Information Sheet, please contact me at 803-734-8453 or [mmyers@ed.sc.gov](mailto:mmyers@ed.sc.gov).

In addition, the district's **balanced** general ledger file or IN\$ITE.db file must be submitted by e-mail to Mellanie Jinnette at [mjinnett@ed.sc.gov](mailto:mjinnett@ed.sc.gov). If you have any questions related to IN\$ITE™ activities, the general ledger, or the IN\$ITE™ data file submission, please contact Mellanie Jinnette at 803-734-3605.

MAM/dlw  
Enclosure

cc: Nancy W. Williams, CPA, Director, Office of Auditing Services  
Mellanie Jinnette, Chief Financial Officer  
School Business Officials

# SUPPORTIVE INFORMATION

Fiscal Year Ending June 30, 2014

AVC/County/District Name

County/District ID

**[ 1 ] ASSESSED VALUATION AND MILLS LEVIED AS OF DECEMBER 31, 2013**

Value of all taxable property within this school district

\$

Current Operations

Debt Service

**Total Mills** Levied for K-12 Education:

Of the total mills levied listed above, specify how many mills (if any) were levied for the County Board of Education and/or for special purposes.

**Mills Levied for:**

County Board

Area Vocational Center

County-Wide

Special Purposes

Current Operations

Debt Service

**[ 2 ] NUMBER OF FULL-TIME EQUIVALENT (FTE) TEACHERS FUNDED THROUGH THE GENERAL FUND:**

For EFA audit purposes, each district must maintain the appropriate documentation (payroll, Master Teacher Schedule, etc.) to support the FTE counts calculated. **IN EACH OF THE FOLLOWING AREAS, PLEASE EXPRESS FTEs IN HUNDREDTHS (Example: 12.07).**

1. Kindergarten

2. Primary

3. Elementary

4. High School

5. Vocational

6. Educ. Ment. Handicapped

7. Train. Ment. Handicapped

8. Orthoped. Handicapped

9. Visually Handicapped

10. Hearing Handicapped

11. Speech Handicapped

12. Learning Disabilities

13. Emotionally Handicapped

14. Autism

\*15. Homebound

**TOTAL**

\*To determine the FTE teacher count for Homebound teachers, divide the total number of hours of Homebound instruction provided by 900.

**Hourly Pay Rate for Homebound Instruction**

**[ 3 ] INDIRECT COST INFORMATION (For unrestricted rates):**

Buildings & Improvements  
(Cumulative costs for all years)

**Acquisition Cost**

X

**Use Percentage (2%)**

.02

=

**Use Allowance**

Usable Equipment  
(Include all items on inventory  
not fully depreciated as of  
current year)

**Acquisition Cost**

X

**Depreciation  
Percentage (6 2/3%)**

.066

=

**Allowable  
Depreciation**

Name of Respondent Completing This Form

Superintendent/Representative Signature

**SUBMIT COMPLETED FORM WITH AUDIT REPORT  
BY: DECEMBER 1, 2014  
TO: Melissa Myers, Audits Manager  
SC Department of Education  
1429 Senate Street, Room 403  
Columbia, South Carolina 29201**